

State of California

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Legislative Change No. 07-11

Bill Number: AB 297 Author: Maze Chapter Number: 07-225

Laws Affecting Franchise Tax Board: Revenue and Taxation Code Section 211

Date Filed with the Secretary of State: September 21, 2007

SUBJECT: Property Tax Exemption for Fruit & Nut Bearing Trees for the Freezing Conditions that Occurred on January 11, 2007

Assembly Bill 297 (Maze) as enacted on September 21, 2007, made the following changes to California law:

Section 211 of the Revenue and Taxation Code is amended.

This act adds fruit and nut trees that were severely damaged by the freeze that occurred on January 11, 2007, to the current property tax exemptions allowed for trees subject to other specified freezes.

This property tax act is effective and operative on September 21, 2007.

This act will not require any reports by the department to the Legislature.

Assistant Bureau Director
Patrice Gau-Johnson

Date
10/5/07